Appl. No. 09/851,471

Amdt. Dated August 21, 2006

Reply to Office Action of March 7, 2006

Attorney Docket No. 81842.0005 Customer No. 26021

AUG 25 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Tzueng-Yau Lin

Serial No.: 09/851,471

Confirmation No.: 3597

Filed:

May 7, 2001

For:

DVD AUDIO DECODER (as amended)

AMENDMENT

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

This is in response to the Office Action dated March 7, 2006. A petition for three month extension of the period for response is attached. Please amend the above-referenced application as follows.

Amendments to the specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Amendments to the Drawings begin on page 5 of this paper and include both an attached replacement sheet and an annotated sheet showing changes.

Remarks begin on page 6 of this paper.

An **Appendix** including amended drawing figures is attached following page 9 of this paper.

Examiner: Adam Giesy

I hereby certify that this correspondence

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Mail Stop Amendment

Art Unit:

Commissioner for Patents P.O. Box 1450

Alexandria, VA 22313-1450

August 21, 2006 Date of Deposit

William H. Wright, Reg. No. 36,312

Signature

08/21/06 Date